

Time and Effort Policies and Procedures - Renaissance Academy

Federal Program and State Special Education Program Work Certifications

In order to expend federal funding and state special education funding for personnel costs, Renaissance Academy must maintain an accurate system for reporting the time and effort that employees devote to federal programs and/or state special education programs. Charges to federal awards and state special education awards for salaries and wages must be based on records that reflect the work performed. In accordance with 2 C.F.R. § 200.430(i)(1), these records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of Renaissance Academy;
- Reasonably reflect the total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass all activities (federal, state special education, and non-federal);
- Comply with established accounting policies and practices of Renaissance Academy; and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives.

Renaissance Academy establishes separate programs for each federal grant and state special education grant in the accounting system and charges salary and benefit expenditures to these programs by employee as established in their contract or employment agreement. Federal and state special education program work certifications accompany time charged in the payroll system.

Federal program and state special education program work certifications must be prepared for all Renaissance Academy employees with salary or wages that are charged:

- To a single federal award (program)
- To multiple federal awards (programs)
- To any combination of federal awards (program) and other federal, state, or local funding sources
- To meet matching requirements of federal awards
- To a single state special education award (program)
- To multiple state special education awards (programs)
- To any combination of state special education awards (programs) and other federal, state, or local funding sources

To meet these requirements, all employees who must complete time and effort certifications must submit a semi-annual or monthly certification. The accounting department will compile an after-the-fact distribution certification of actual activity for eligible employees and distribute them on a semi-annual basis for employees charged to one program:

- December for the period of July - December
- June for the period of January - June

OR distribute them on a monthly basis for employees charged to more than one program:

- First payroll of the following month

The employee or supervisor who has direct knowledge of the work being performed must sign the certification. The certifications will account for the total activity for which each eligible employee is compensated. Any issues noted during the certification process will be reviewed and corrected, if necessary, by the accounting department. Completed federal program and state special education program work certifications are filed in the accounting department.